

Exhibit 10

to Declaration of Neil Anthony Golding
in Support of Ex Parte Application
for Discovery Order Pursuant to 28
U.S.C. § 1782

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30 November 2021

Freshfields Bruckhaus Deringer LLP
100 Bishopsgate
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For the attention of Neil Golding

Our ref: 09475-00004 RE

BY EMAIL

Dear Sirs/Madams,

Purported claim by Credit Suisse Fund against various SoftBank Vision Fund entities concerning receivables sold by Katerra

1. We refer to our letter of 1 November 2021 (“**our letter**”) and to your letter in response of 12 November 2021 (“**your letter**”). We also refer to your letter of 19 October 2021. Unless otherwise defined, we adopt the terms previously defined in correspondence.
2. By not addressing any issue or allegation directly in this letter, the issue or allegation is not admitted.
3. Your client continues to engage in a baseless fishing expedition, apparently without regard to the points made in our letter. The fundamental nub of any potential claims by the CS Fund against the Vision Fund Entities you have outlined would be that our clients intended to cause your client harm, or otherwise knew that harm would befall your client from our clients’ actions. The points set out in our letter demonstrate that our clients had neither intent to harm nor knowledge of harming the CS Fund by entering into the Katerra restructuring transactions. That point alone is fatal to both the potential claims identified in your original letter of 19 October, and to the more specific (apparent) allegation of procuring breach of contract identified in your latest letter.

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4. Contrary to paragraph 9 of your letter, it is indeed “*clear*” that the Katterra Notes would need to have been repurchased for Greensill to assume “*any and all losses in respect of the Katterra Notes and Katterra Programme*”, as set out in Recital C of the Omnibus Deed. As we previously stated, the only way for Greensill to have assumed the losses in respect of those notes would have been for it to have purchased them. That is precisely what our clients understood would happen when entering into the Katterra restructuring transactions.
5. No claims lie against our clients. Nor are our clients under any obligation to provide you with the information or documents sought in your letter. In the circumstances, our clients do not propose to engage further with this line of correspondence.
6. Finally, in response to paragraph 17 of your letter, we are not instructed to accept service on behalf of the Vision Fund Entities. The full reservation of rights made in paragraph 15 of our letter is repeated.

Yours faithfully,



QUINN EMANUEL URQUHART & SULLIVAN UK LLP